

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,	)	No. CV-F-05-290 REC/DLB
)	
	)	ORDER DEEMING RESPONDENT'S
Petitioner,	)	"NOTICE OF APPEAL OF
	)	MAGISTRATES FINDINGS [sic]
vs.	)	AND RECOMMENDATIONS [sic]"
	)	TO BE OBJECTIONS TO FINDINGS
	)	AND RECOMMENDATION;
	)	ENFORCING IRS SUMMONS AND
V. STEVEN BOOTH and LOUISE	)	DIRECTING RESPONDENT TO
Q. BOOTH,	)	APPEAR ON FRIDAY, JUNE 17,
	)	2005 AT 12:30 P.M. IN
	)	COURTROOM 5
Respondent.)	
)	
)	

On May 10, 2005, the United States Magistrate Judge issued a recommendation that the IRS summons issued against respondent be enforced and that respondent be ordered to appear at a hearing for the purpose of comply with the summons, during which hearing the validity of any claim of the privilege against self-incrimination to questions posed to respondent or to documents subject to the summons also may be determined.

On May 19, 2005, respondent filed a "Notice of Appeal of

1 Magistrates Findigs [sic] and Recmmendations [sic] Re: Tax
2 Summons Enforcement, and Order Re: Privilege Logs."¹ The court
3 deems this "Notice of Appeal" to be respondent's objections to
4 recommendation pursuant to Rule 72-303(b), Local Rules of
5 Practice.

6 The court has reviewed the record herein and concurs with
7 the recommendation.

8 ACCORDINGLY:

9 1. The IRS summons issued to respondents V. Steven Booth
10 and Louise Q. Booth is enforced.

11 2. Respondents shall appear before Revenue Agent Fred
12 Chynoweth, his designated representatives and/or counsel in
13 Courtroom 5, 1130 "O" Street, Fresno, California, on Friday, June
14 17, 2005 at 12:30 p.m., there to be sworn, to give testimony, and
15 to produce for examining and copying the books, checks, records,
16 papers and other data demanded by the summons. The examination
17 shall continue in the same place on July 11, 2005, at a time to
18 be set in writing by Revenue Agent Chynoweth or his designee. At
19 the hearing before Magistrate Judge Beck, any issues regarding
20 the Fifth Amendment privilege against self-incrimination will be
21 ruled on by Magistrate Judge Beck and the hearing will proceed.

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25 ¹Although respondent's "Notice of Appeal" refers to an "Order
26 Re: Privilege Log", no such Order has been signed by the Magistrate
Judge and filed in this action.

1 IT IS SO ORDERED.

2 Dated: May 23, 2005
668554

/s/ Robert E. Coyle
UNITED STATES DISTRICT JUDGE